



# House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL  
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February 9, 2022

Mr. Speaker,

The Revenue and Taxation Committee reports a favorable recommendation on **H.B. 323**, TRANSIENT ROOM TAX AMENDMENTS, by Representative B. G. Last, with the following amendments:

*1. Page 7, Lines 188 through 194:*

188       (c) For a fiscal year beginning on or after July 1, 2019, and ending on or before July  
189       1,  
190       2023 {-} :  
191       (i) if a county receives more than 150% of total transient room tax revenue in the  
192       fiscal year  
193       compared to the total transient room tax revenue received in the previous fiscal year,  
194       accumulated unappropriated surplus in the reserve fund, as determined before the county's  
195       adoption of a tentative budget, may not exceed 50% of the total transient room tax  
196       revenue for  
197       the previous fiscal year plus an amount equal to the total transient room tax revenue that  
198       is  
199       more than 100% of total transient room tax revenue from the previous fiscal year {-  
200       -} : and  
201       (ii) if a county adds to the county's reserve fund an amount equal to the total  
202       transient room tax revenue that is more than 100% of total transient room tax  
203       revenue from the previous fiscal year as authorized in Subsection (2)(c)(i), the  
204       county may expend that additional reserve fund money for visitor management and  
205       destination development subject to the requirements described in Subsections  
206       17-31-2(6)(a)(ii)(A) and (B).

Respectfully,

Adam Robertson  
Vice Chair

Voting: 10-0-3

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Bill Number



HB0323

Action Class



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Action Code



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